

 सत्यमेव जयते	<b>राजस्थान राजपत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा  
अधिसूचनाएं।

## FINANCE (TAX) DEPARTMENT

Order

**Jaipur, October 14, 2022**

### S.O.99 .-

1. The Rajasthan State Litigation Policy, 2018 provides that “Endeavour shall be made to withdraw infructuous and petty cases by periodical scrutiny of the pending cases.”
2. The Hon’ble High Court of Rajasthan has issued directions in DB STR Petition No. 208/2018 *Commercial Taxes Officer, Circle B, Bhiwadi V/s M/s Winsome Breweries Pvt. Ltd.* Order dated 22.07.2022

“... considering the National Litigation Policy and the fact that petty matters are pending in the Courts since long period of time, we direct the Finance Secretary, Commissioner of GST, competent authority along with learned standing counsel to take a conscious call on policy decision to withdraw the appeal having a particular tax effect below the specified amount”

The Hon’ble High Court of Rajasthan has also issued instructions in SB STR No. 256/2011 *Assistant Commercial Taxes Officer, Flying Squad, Kota Vs Sh. Bansi Lal* Order dated 24.05.2013

“... the Commissioner of Commercial Taxes, Rajasthan to consider the necessity of issuing circular to formulate the monetary limits for filing of appeals before the Rajasthan Tax Board, High Court and Supreme Court by the Department considering the current economic scenario”.

3. In view of the above, the Government of Rajasthan fixes the following monetary limits as under-
  - (i) The appeal/revision shall not be filed in Rajasthan Tax Board and Rajasthan High Court by the Commercial Taxes Department:-
    - (a) Upto Rs. 5 lakh for appeals to the Rajasthan Tax Board.
    - (b) Upto Rs. 15 lakh for revision before the Rajasthan High Court.
  - (ii) For appeal/revision, the withdrawal application shall be filed in Rajasthan Tax Board and Rajasthan High Court by the Commercial Taxes Department:-

- (a) Upto Rs. 5 lakh for appeals to the Rajasthan Tax Board.  
(b) Upto Rs. 15 lakh for revision before the Rajasthan High Court.

4. The above limits shall apply to the total disputed amount including tax, penalty, fees and interest.
5. In case of more than one order with respect to same issue and same dealer but for different assessment years, the total disputed amount of all the assessment years/orders, shall be the determinative factor.
6. It is also clarified that the withdrawal of appeal/revision petitions will not constitute binding precedent against the department.
7. The order is applicable only for those cases which are related to Rajasthan Value Added Tax Act, 2003, Rajasthan Sales Tax Act, 1994, Rajasthan Entertainments and Advertisements Tax Act, 1957 and Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990.

The order has been issued in supersession of order no. F.12(83) FD/Tax/2013-168 dated 01.01.2015.

All officers are directed to follow the above instructions.

**[No. F.12(83)FD/Tax/2013-51]**  
**By Order of the Governor,**

Jaswant Singh,  
**Joint Secretary to the Government.**

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**Government Central Press, Jaipur.**